HALLANAN, STATE TAX COMMISSIONER, ET AL. *v.* UNITED FUEL GAS COMPANY.

ON PETITION FOR A WRIT OF CERTIORARI AND IN ERROR TO THE SUPREME COURT OF APPEALS OF THE STATE OF WEST VIRGINIA.

Nos. 570 and 886. Motion to dismiss or affirm submitted March 12, 1923.—Decided April 9, 1923.

Decided on the authority of *Hallanan* v. *Eureka Pipe Line Co.*, *ante*, 393.
Petition for certiorari (No. 570) denied.
Writ of error (No. 886) dismissed.

WRIT of error and petition for certiorari to review a judgment of the Supreme Court of Appeals of West Virginia, entered after the reversal of the same case by this Court in *United Fuel Gas Co.* v. *Hallanan*, 257 U. S. 277.

Mr. Edward T. England, Attorney General of the State of West Virginia, *Mr. S. B. Avis*, *Mr. Fred O. Blue* and *Mr. Wm. Gordon Mathews* for petitioners and plaintiffs in error.

Mr. Malcolm Jackson and *Mr. R. G. Altizer* for respondent and defendant in error.

MR. CHIEF JUSTICE TAFT delivered the opinion of the Court.

This is a case like that of *Hallanan* v. *Eureka Pipe Line Co.*, just decided, *ante*, 393, involving the question

whether the Supreme Court of Appeals of West Virginia has complied with the mandate of this Court issued on a judgment entered in the case of *United Fuel Gas Co.* v. *Hallanan*, decided December 12, 1921, 257 U. S. 277. It is in all respects similar to that in *Eureka Pipe Line Co. Case* and requires the same judgment.

The petition for the writ of certiorari is denied and the writ of error is dismissed.